

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Community Union				
Year ended:	31 December 2022				
List no:	784T				
Head or Main Office address:	465c Caledonian Road				
	London				
Postcode	N7 9GX				
Website address (if available)	www.community-tu.org				
Has the address changed during the year to which the return relates?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Roy Rickhuss CBE				
Telephone Number:	0207 420 4000				
Contact name for queries regarding the completion of this return	Cherl Siljeur				
Telephone Number:	0207 420 4028 or 07803 518430				
E-mail:	csiljeur@community-tu.org				

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

You should send the annual return to the following email address stating the name of the union in subject:

returns@certoffice.org

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Return of Members

(see notes 10 and 11)

Number of members at the end of the year					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
	45,010	364		11	45,385
Total	45,010	364	0	11	A 45,385

Number of members at end of year contributing to the General Fund

42,270

Number of members included in totals box 'A' above for whom no home or authorised address is held:

252

Change of Officers

Please complete the following to record any changes of officers during the twelve months covered by this return

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

Please complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held and date elected
Roy Rickhuss	General Secretary
Ross Clark	NEC member, Trustee
Steven McGurk	NEC member, Vice President
Teresa Bottomley	NEC member
Dougie Fairbairn	NEC member, Trustee
Paul McBean	NEC member
Ian Smith	NEC member
Dean Cox	NEC member, President
Alan Coombs	NEC member, Trustee
Gary Keogh	NEC member
Andrew Gutteridge	NEC member
Nicholas Hunt	NEC member,
Andrew Taylor	NEC member
Angela Carrigan	NEC member
Afzal Dean	NEC member
Chris Rice	NEC member
Steven Banks-McGregor	NEC member,
Jack Whiston	NEC member,
Jacqui Thomas	NEC member
Tracy Barlow	NEC member
Christopher Knight	NEC member
Natalie Roberts	NEC member
Deborah Wood	NEC member
Steve Millman	NEC member
Stewart Beaton	NEC member
Melynda Standing	NEC member
Joy Rowley	NEC member
Chris Wilson	NEC member
Nicholas Dewhirst	NEC member

Name of Officer**Position Held**

Jason Savage	NEC Member
Chris Williamson	NEC Member
Richard Holmes	NEC Member

General Fund

(see notes 13 to 18)

	£000	£000
Income		
From Members: Contributions and Subscriptions		5,620
From Members: Other income from members (specify)		
Total other income from members		0
Total of all income from members		5,620
Investment income (as at page 12)		2,742
Other Income		
Income from Federations and other bodies (as at page 4)	0	
Income from any other sources (as at page 4)	1,938	
Total of other income (as at page 4)		1,938
		10,300
	Total income	
	Interfund Transfers IN	
Expenditure		
Benefits to members (as at page 5)		854
Administrative expenses (as at page 10)		9,602
Federation and other bodies (specify)		
GFTU		36
IndustriAll		21
TUC		96
Scottish TUC		5
Unions 21		3
Wales TUC		8
Misc		6
Change in Market Value of Investments		3,480
Loss on investment property		1,453
Total expenditure Federation and other bodies		5,108
Taxation		
	Total expenditure	15,564
	Interfund Transfers OUT	
	Surplus (deficit) for year	-5,264
Amount of general fund at beginning of year		88,254
Amount of general fund at end of year		82,990

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£000
Federation and other bodies	
Total federation and other bodies	0
Any Other Sources	
Union Learning Income	141
Professional Service Income	27
Net FRS102 Pension movement	1,501
Overage on land sale	269
Total other sources	1,938
Total of all other income	1,938

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£000
Representation – Employment Related Issues		brought forward	239
	163	Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Life Change Benefit	138
		Education and Training services	
		Training courses	236
Communications			
Publications	76		
		Negotiated Discount Services	
		Benefits Scheme	8
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Child benefit	10
		Officer / Organiser expenses	181
		Campaigns	39
		Retirement benefit	3
carried forward	239	Total (should agree with figure in General Fund)	854

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Member Support Fund	£000	£000
Income			
	From members		57
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		0
	Total Income		57
	Interfund Transfers IN		
Expenditure			
	Benefits to members		53
	Administrative expenses and other expenditure (as at page 10)		0
	Total Expenditure		53
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		4
	Amount of fund at beginning of year		100
	Amount of fund at the end of year (as Balance Sheet)		104
	Number of members contributing at end of year		42,270

Fund 3		Fund Account	
Name:	Futures Fund	£000	£000
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		0
	Total Income		0
	Interfund Transfers IN		
Expenditure			
	Benefits to members		98
	Administrative expenses and other expenditure (as at page 10)		0
	Total Expenditure		98
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-98
	Amount of fund at beginning of year		2,056
	Amount of fund at the end of year (as Balance Sheet)		1,958
	Number of members contributing at end of year		42,270

(See notes 21 and 23)

Fund 4		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified		0	
	Total Income		0	
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)		0	
		Total Expenditure		0
		Interfund Transfers OUT		
		Surplus (Deficit) for the year		0
		Amount of fund at beginning of year		
		Amount of fund at the end of year (as Balance Sheet)		0
	Number of members contributing at end of year			

Fund 5		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified		0	
	Total Income		0	
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)		0	
		Total Expenditure		0
		Interfund Transfers OUT		
		Surplus (Deficit) for the year		0
		Amount of fund at beginning of year		
		Amount of fund at the end of year (as Balance Sheet)		0
	Number of members contributing at end of year			

(See notes 21 and 23)

Fund 6		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified		0	
	Total Income		0	
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)		0	
		Total Expenditure		0
		Interfund Transfers OUT		
	Surplus (Deficit) for the year		0	
	Amount of fund at beginning of year			
	Amount of fund at the end of year (as Balance Sheet)		0	
	Number of members contributing at end of year			

Fund 7		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified		0	
	Total Income		0	
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)		0	
		Total Expenditure		0
		Interfund Transfers OUT		
	Surplus (Deficit) for the year		0	
	Amount of fund at beginning of year			
	Amount of fund at the end of year (as Balance Sheet)		0	
	Number of members contributing at end of year			

(See notes 21 and 23)

Fund 8		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified		0	
	Total Income		0	
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)		0	
		Total Expenditure		0
		Interfund Transfers OUT		
	Surplus (Deficit) for the year		0	
	Amount of fund at beginning of year			
	Amount of fund at the end of year (as Balance Sheet)		0	
	Number of members contributing at end of year			

Fund 9		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified		0	
	Total Income		0	
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)		0	
		Total Expenditure		0
		Interfund Transfers OUT		
	Surplus (Deficit) for the year		0	
	Amount of fund at beginning of year			
	Amount of fund at the end of year (as Balance Sheet)		0	
	Number of members contributing at end of year			

Political fund account

(see notes 24 to 33)

£

£000

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income	Members contributions and levies	225
		Investment income (as at page 12)	
Other income (specify)			
		Total other income as specified	0
		Total income	225
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
	Expenditure A (as at page i)		92
	Expenditure B (as at page ii)		0
	Expenditure C (as at page iii)		9
	Expenditure D (as at page iv)		42
	Expenditure E (as at page v)		79
	Expenditure F (as at page vi)		2
	Non-political expenditure (as at page vii)		26
		Total expenditure	250
		Surplus (deficit) for year	-25
		Amount of political fund at beginning of year	300
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)	275
		Number of members at end of year contributing to the political fund	17,817
		Number of members at end of the year not contributing to the political fund	27,568
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	24,268
Political fund account 2		To be completed by trade unions which act as components of a central trade union	
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party	
Name of political party in relation to which money was expended	Total amount spent during the period £
The Labour Party	85
The Co-operative Party	7
Total	92

Political fund account expenditure (C) continued

Mothered	The Labour Party	N/A	1,000
Local elections 5 May 2022	The Labour Party	R Baker	100
Local elections 5 May 2022	The Labour Party	C Hinchliff	100
Local elections 5 May 2022	The Labour Party	C Anderson	100
Local elections 5 May 2022	The Labour Party	D Adilypour	100
Local elections 5 May 2022	The Labour Party	D Parton	100
Local elections 5 May 2022	The Labour Party	D Costa	100
Local elections 5 May 2022	The Labour Party	E Frondigoun	100
Local elections 5 May 2022	The Labour Party	E Ormsby	100
Local elections 5 May 2022	The Labour Party	E Rose	100
Local elections 5 May 2022	The Labour Party	H Shah	100
Local elections 5 May 2022	The Labour Party	L Daley	100
Local elections 5 May 2022	The Labour Party	L Velleman	100
Local elections 5 May 2022	The Labour Party	M Bailey	100
Local elections 5 May 2022	The Labour Party	T Hafeez	100
Local elections 5 May 2022	The Labour Party	T Rutland	100
Local elections 5 May 2022	The Labour Party	T Windle	100
Local elections 5 May 2022	The Labour Party	C Mcbeokwere	100
Local elections 5 May 2022	The Labour Party	K Whitehead	100
Local elections 5 May 2022	The Labour Party	L Smith	100
Local elections 5 May 2022	The Labour Party	E Emberson	100
Local elections 5 May 2022	The Labour Party	J Robbins	100
Local elections 5 May 2022	The Labour Party	M Vizard	100

Local elections 5 May 2022	The Labour Party	R Sutton	100
Local elections 5 May 2022	The Labour Party	J Brown	100
Local elections 5 May 2022	The Labour Party	J Slinger	100
Local elections 5 May 2022	The Labour Party	J Thompson	100
Local elections 5 May 2022	The Labour Party	L Banes	100
Local elections 5 May 2022	The Labour Party	T Hughes	100
Local elections 5 May 2022	The Labour Party	M Spencer	100
Local elections 5 May 2022	The Labour Party	A Dowling	100
Local elections 5 May 2022	The Labour Party	C McDiarmid	100
Local elections 5 May 2022	The Labour Party	C Cunningham	100
Local elections 5 May 2022	The Labour Party	C Davidson	100
Local elections 5 May 2022	The Labour Party	K Montgomery	100
Local elections 5 May 2022	The Labour Party	K Turner	100
Local elections 5 May 2022	The Labour Party	M McCluskey	100
Local elections 5 May 2022	The Labour Party	P Kelly	100
Local elections 5 May 2022	The Labour Party	R Mooney	100
Local elections 5 May 2022	The Labour Party	R Goode	100
Local elections 5 May 2022	The Labour Party	K Peel	100
Local elections 5 May 2022	The Labour Party	A Walsh	100
Local elections 5 May 2022	The Labour Party	N Thulbourn	100
Local elections 5 May 2022	The Labour Party	E Forlemu	100
Local elections 5 May 2022	The Labour Party	C O'Lane	100
Local elections 5 May 2022	The Labour Party	S Thorpe	100

Local elections 5 May 2022	The Labour Party	H Brown	100
Local elections 5 May 2022	The Labour Party	J Pidgeon	100
Local elections 5 May 2022	The Labour Party	M Ross	100
Local elections 5 May 2022	The Labour Party	R Eden	100
Local elections 5 May 2022	The Labour Party	W Williams	100
Local elections 5 May 2022	The Labour Party	J Vinson	2,000
Local elections 5 May 2022	The Labour Party	B Momenabadi	100
Local elections 5 May 2022	The Labour Party	A Easson	100
Local elections 5 May 2022	The Labour Party	P Page	100
Local elections 5 May 2022	The Labour Party	D Meller	100
Local elections 5 May 2022	The Labour Party	L Smith	100

Political fund account expenditure (d)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure on the maintenance of any holder of political office	
Name of office holder	£000
Gareth Thomas MP	1
Stephen Kinnock MP	7
John Healey MP	2
Peter Kyle MP	2
Pat McFadden MP	4
Michael Marra MSP	2
Angela Eagle MP	1
Wes Streeting MP	2
Abena Opong Asare MP	6
Baroness Lawrence	15
Total	42

Political fund account expenditure (e)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party	
Name of political party	£
The Labour Party	79
Total	79

Political fund account expenditure (f)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£
The Labour Party	2
Total	2

**Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations
(consolidation) act 1992**

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£
Unions21 - Changing World of Work Project	2
Hope not Hate charity project	5
Stephen Lawrence Day Foundation	15
Self-employed campaign research - LRD	2
Menopause campaign training	1
Institute for the Future of work APPG	1

Total expenditure 26

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one £

Total expenditure 0

(c) the total amount of all other money expended £

Total expenditure 0

Total of all expenditures 26
P9vii

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£000
Administrative Expenses		
Remuneration and expenses of staff		5,859
Salaries and Wages included in above	4,553	
Auditors' fees		79
Legal and Professional fees		368
Occupancy costs		1,524
Stationery, printing, postage, telephone, etc.		294
Expenses of Executive Committee (Head Office)		68
Expenses of conferences		366
Other administrative expenses (specify)		
Branch exps 356, Insurance 172, Motor exps 99		627
Donations 21, Bank charges 26		47
Badges / regalia		51
Sundry exps		11
Other Outgoings		
Depreciation		290
Interest payable		18
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
Total		9,602
Charged to:		
General Fund (Page 3)		9,602
Member Support Fund		
Futures Fund		
0		
0		
0		
0		
0		
0		
Total		9,602

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits		Total	
			Pension Contributions	Other Benefits		
				Description		Value
£	£	£		£		
Roy Rickhuss General Secretary	124,943	16,852		Car/Fuel 16,901 Other 1,652	18,553	160,348
NEC - J Whiston	462					462
NEC - NIL RETURN						
R Clark, S Banks-McGregor, P Hobson						
I Smith, A Coombs, A Gutteridge, D Cox						
G Keogh, D Fairbairn, P McBean						
A Taylor, N Hunt, A Carrigan, A Dean						
C Rice, S Mather, J Thomas, T Barlow						
C Knight, S McGurk, N Roberts						
D Wood, S Millman, S Beaton						
A Rutter, M Standing, J Rowley,						
C Wilson, N Dewhirst, T Bottomley						
J Savage, C Williamson, R Holmes						

Analysis of investment income

(see notes 47 and 48)

	Political Fund £000		Other Fund(s) £000
Rent from land and buildings			115
Dividends (gross) from:			
Equities (e.g. shares)			2,821
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
Loss on disposal of investments			-246
Gain on disposal of fixed assets			52
	0		2,742
Total investment income			2,742
Credited to:			
		General Fund (Page 3)	2,742
		Member Support Fund	0
		Futures Fund	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		Political Fund	0
Total Investment Funds			2,742

Balance sheet as at

31 December 2022

(see notes 49 to 52)

Previous Year		£000	£000
19,017	Fixed Assets (at page 14)		16,903
	Investments (as per analysis on page 15)		
66,021	Quoted (Market value £ (64,177)		62,472
1,891	Unquoted		1,705
	Total Investments		64,177
	Other Assets		
	Loans to other trade unions		
673	Sundry debtors		824
2,904	Cash at bank and in hand		1,353
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	FRS102 Pension asset		3,223
	Total of other assets		5,400
90,506	Total assets		86,480
88,254	General fund (page 3)		82,990
100	Member Support Fund		104
2,056	Futures Fund		1,958
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
300	Political Fund Account		275
	Liabilities		
	Amount held on behalf of central trade union political fund		0
£679	Loans		364
£839	Creditors & Accruals		789
-£1,722			
	Total liabilities		1,153
£90,506	Total assets		86,480

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £000	Motor Vehicles £000	Not used for union business £000	Total £000
	Freehold £000	Leasehold £000				
Cost or Valuation						
At start of year	4,513	1,507	1,026	509	14,338	21,893
Additions		77	55	158		290
Disposals	-514			-113	-98	-725
Revaluation/Transfers					-1,453	-1,453
At end of year	3,999	1,584	1,081	554	12,787	20,005
Accumulated Depreciation						
At start of year	535	1,116	842	383		2,876
Charges for year	76	45	101	68		290
Disposals				-64		-64
Revaluation/Transfers	27	-27				0
At end of year	638	1,134	943	387	0	3,102
Net book value at end of year	3,361	450	138	167	12,787	16,903
Net book value at end of previous year	3,978	391	184	126	14,338	19,017

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £000	Political Fund £000
Equities (e.g. Shares)		
Equities	56,951	
Fixed interest	2,581	
Preference	2,940	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	62,472	0
Market Value of Quoted Investment	64,177	
Unquoted		
Equities		
Unity Trust Bank	1,190	
Government Securities (Gilts)		
Mortgages	363	
Bank and Building Societies		
Other unquoted investments (to be specified)		
Labour Xchange 90	90	
PPPS 12 Welsh RFU 48	60	
Misc	2	
Total unquoted (as Balance Sheet)	1,705	0
Market Value of Unquoted Investments	1,705	

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes

No

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
Community in Spain SSL	B54261607 (Spain)

Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes

No

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £000	Political Funds £000	Total Funds £000
Income			
From Members	5,677	225	5,902
From Investments	2,742	0	2,742
Other Income (including increases by revaluation of assets)	1,938	0	1,938
Total Income	10,357	225	10,582
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	15,715	250	15,965
Funds at beginning of year (including reserves)	90,410	300	90,710
Funds at end of year (including reserves)	85,052	275	85,327
Assets			
Fixed Assets			16,903
Investment Assets			64,177
Other Assets			5,400
		Total Assets	86,480
Liabilities		Total Liabilities	1,153
Net Assets (Total Assets less Total Liabilities)			85,327

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
Fixed Assets			
Investment Assets			
Other Assets			
Total Assets			
Liabilities			
Total Liabilities			
Net Assets (Total Assets less Total Liabilities)			

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	<input type="text" value="Yes"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text" value="2"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text" value="61"/>
Number of votes cast in the ballot	<input style="width: 50px;" type="text" value="46"/>
Number of Individuals answering "Yes" to the question	<input style="font-size: small; vertical-align: top; margin-left: 5px;" type="text" value="35"/> ¹
Number of individuals answering "No" to the question	<input style="font-size: small; vertical-align: top; margin-left: 5px;" type="text" value="11"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="font-size: small; vertical-align: top; margin-left: 5px;" type="text" value="0"/> ³
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input type="text" value="Yes"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="text" value="No"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 50px;" type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text" value="3"/>
Number of votes cast in the ballot	<input style="width: 50px;" type="text" value="3"/>
Number of Individuals answering "Yes" to the question	<input style="font-size: small; vertical-align: top; margin-left: 5px;" type="text" value="3"/> ¹
Number of individuals answering "No" to the question	<input style="font-size: small; vertical-align: top; margin-left: 5px;" type="text" value=""/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="font-size: small; vertical-align: top; margin-left: 5px;" type="text" value="0"/> ³
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input type="text" value="Yes"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 50px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 50px;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 50px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="font-size: small; vertical-align: top; margin-left: 5px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="font-size: small; vertical-align: top; margin-left: 5px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="font-size: small; vertical-align: top; margin-left: 5px;" type="text"/> ³
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 50px;" type="text" value="0"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 50px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 50px;" type="text"/>

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 0³

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot 0

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 0³

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot 0

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 0³

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot 0

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

***Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;
- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO

No

If **YES**, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

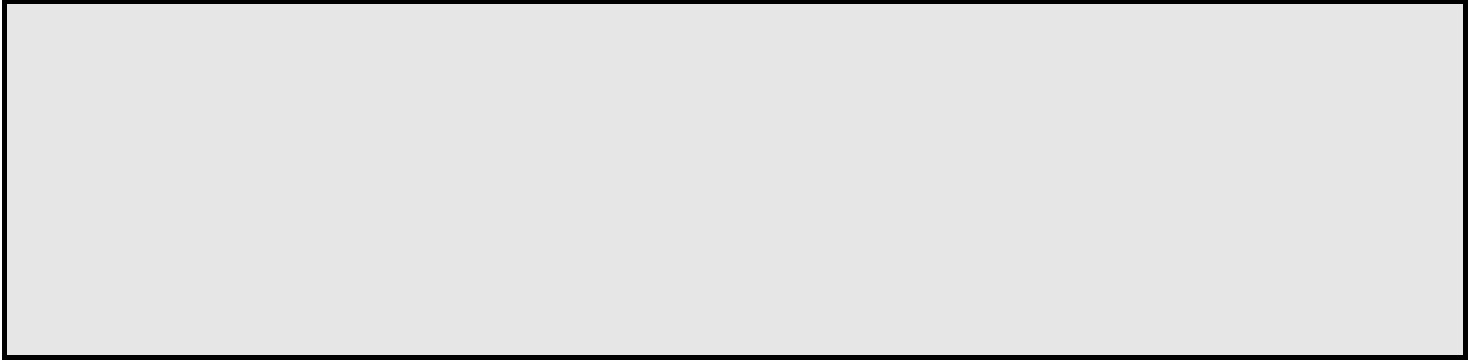
Notes to the accounts

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

Accounting policies

(see notes 84 and 85)



Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature:	Chairman's Signature:
Name: Roy Rickhuss	Name: Alasdair McDiarmid
Date: 18.08.23	Date: 18.08.23

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed		To follow	<input checked="" type="checkbox"/>
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

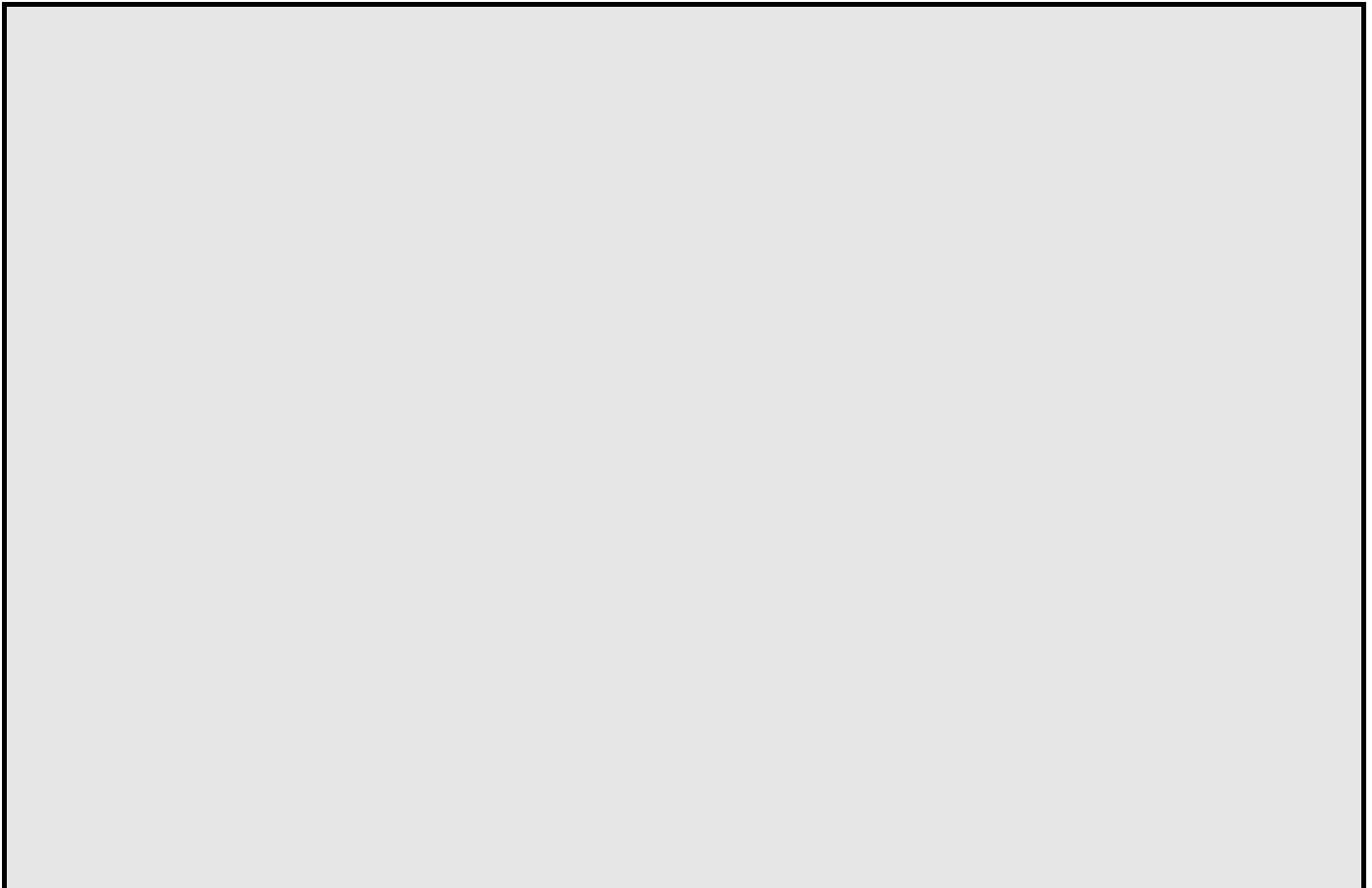
Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Auditor's report (continued)



Signature(s) of auditor or auditors:	Please see attached signed Audit Report	
Name(s):	HW Fisher LLP	
Profession(s) or Calling(s):	Chartered Accountants Statutory Auditors	
Address(es):	Acre House	
	11-15 William Road	
	London	
	Postcode	NW1 3ER
Date		11-Aug-23
Contact name for inquiries and telephone number:	Andrew Rich 020 7380 4988	

N.B. When notes to the account are referred to in the auditor's report a copy of those notes must accompany this return.

**COMMUNITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2022**

COMMUNITY

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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COMMUNITY

STATEMENT OF RESPONSIBILITIES OF THE NATIONAL EXECUTIVE COUNCIL

The legislation relating to Trade Unions requires Community to submit a return for each calendar year to the Certification Officer. This return contains financial statements that must give a true and fair view of the state of Community at the year end and of its transactions for the period then ended. The financial statements set out on the following pages have been prepared on the same basis and are used to complete the return to the Certification Officer.

In relation to Community, the requirement to prepare financial statements that give a true and fair view is the responsibility of the National Executive Council. The National Executive Council is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In so doing, the National Executive Council is required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to do so.

The National Executive Council is responsible for keeping proper accounting records and establishing and maintaining a satisfactory system of control over its records and transactions in order to comply with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). It is also responsible for safeguarding the assets of Community and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COMMUNITY

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF COMMUNITY

Opinion

We have audited the financial statements of Community ("The Union") for the year ended 31 December 2022 which comprise the Combined Income and Expenditure Account, Income and Expenditure Account - General Fund, Income and Expenditure Account - Political Fund, Income and Expenditure Account - Member Support Fund and Income and Expenditure Account - Futures Fund, the Balance Sheet, Cash Flow Statement, Accounting Convention, Accounting Policies, Judgments and key sources of estimation uncertainty and notes to the financial statements, including the significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the Union's affairs as at 31 December 2022 and of its income and expenditure for the year then ended; and
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to the audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the National Executive Council's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Union's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the National Executive Council with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The National Executive Council is responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

COMMUNITY

REPORT OF THE INDEPENDENT AUDITORS (CONTINUED) TO THE MEMBERS OF COMMUNITY

Matters on which we are required to report by exception

The Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) requires us to report to you if, in our opinion:

- A satisfactory system of control over transactions has not been maintained; or
- The Union has not kept proper accounting records; or
- The financial statements are not in agreement with the books of account; or
- We have not received all the information and explanations we need for our audit.

We have nothing to report in this regard.

Responsibilities of the National Executive Council

As explained more fully in the Statement of Responsibilities of the National Executive Council, the National Executive Council is responsible for the preparation of financial statements and being satisfied that they give a true and fair view, and for such internal control as the National Executive Council determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the National Executive Council is responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the National Executive Council either intends to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our planning process:

- We enquired of management the systems and controls the Union has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The Union did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the Union. We determined that the following were most relevant: FRS 102 and the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended).
- We considered the incentives and opportunities that exist in the Union, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the Union, together with the discussions held with the Union at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

COMMUNITY

REPORT OF THE INDEPENDENT AUDITORS (CONTINUED) TO THE MEMBERS OF COMMUNITY

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates, in particular those in relation to the assumptions in relation to valuation of investment properties and the calculation of the defined benefit pension asset.
- Testing key revenue lines, in particular cut-off, for evidence of management bias.
- Performing a physical verification of key assets.
- Obtaining third-party confirmation of material bank and loan balances, investments and defined benefit pension scheme assets.
- Reviewing documentation such as minutes of meetings.
- Assessing the extent of compliance, or lack of, with laws and regulations
- Documenting and verifying all significant related party balances and transactions.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with those charged with governance of the Union.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Union's members, as a body. Our audit work has been undertaken so that we might state to the Union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union and the Union's members as a body, for our audit work, for this report, or for the opinions we have formed.

HW FISHER LLP
Chartered Accountants
Statutory Auditor

Andrew Rich

Dated:

11 Aug 2023

Acre House
11 - 15 William Road
London NW1 3ER
United Kingdom

COMMUNITY**COMBINED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 DECEMBER 2022**

	Notes	2022	2021
		£'000	£'000
OPERATING INCOME		9,081	11,258
OPERATING EXPENDITURE		<u>(11,032)</u>	<u>(10,873)</u>
OPERATING RESULT		(1,951)	385
OTHER ITEMS		<u>(4,669)</u>	<u>6,891</u>
SURPLUS / (DEFICIT) FOR THE YEAR		(6,620)	7,276
OTHER COMPREHENSIVE INCOME		1,237	9,410
COMPREHENSIVE RESULT FOR THE YEAR		<u>(5,383)</u>	<u>16,686</u>
Funds at the beginning of the year		90,710	74,024
Comprehensive result for the year		(5,383)	16,686
Funds at the end of the year		<u><u>85,327</u></u>	<u><u>90,710</u></u>

COMMUNITY

**INCOME AND EXPENDITURE ACCOUNT – GENERAL FUND
YEAR ENDED 31 DECEMBER 2022**

	Notes	2022		2021	
		£'000	£'000	£'000	£'000
OPERATING INCOME					
Contribution from members	1	5,620		6,053	
Investment income	2	2,742		4,568	
Other income	3	437		350	
			8,799		10,971
OPERATING EXPENDITURE					
Membership activity	4	854		914	
Branches	5	356		189	
Personnel costs	6	5,859		6,041	
Administration	7	1,139		1,287	
Conference and committees costs	8	434		56	
Affiliation fees	9	175		162	
Property and equipment costs	10	1,814		1,718	
			(10,631)		(10,367)
OPERATING SURPLUS / (DEFICIT)			(1,832)		604
OTHER ITEMS					
Change in investment values	13	(3,480)		6,337	
Gain / (Loss) on investment property	12	(1,453)		816	
Impairment of fixed assets	11			(334)	
Net pension scheme expenditure	19	264		72	
			(4,669)		6,891
SURPLUS / (DEFICIT) FOR THE YEAR			(6,501)		7,495
OTHER COMPREHENSIVE INCOME					
Remeasurement of defined benefit liability	19		1,237		9,410
Comprehensive Result for the Year			(5,264)		16,905
Funds at the beginning of the year			88,254		71,349
Comprehensive result for the year			(5,264)		16,905
Funds at the end of the year			82,990		88,254

COMMUNITY

YEAR ENDED 31 DECEMBER 2022

INCOME AND EXPENDITURE ACCOUNT POLITICAL FUND

	Notes	2022 £'000	2021 £'000
OPERATING INCOME			
Contributions from members	1	<u>225</u>	<u>232</u>
		225	232
OPERATING EXPENDITURE			
Affiliation fees and other expenses		<u>(250)</u>	<u>(253)</u>
(DEFICIT) / SURPLUS FOR THE YEAR		(25)	(21)
FUNDS AT BEGINNING OF THE YEAR		300	321
FUNDS AT END OF THE YEAR		<u><u>275</u></u>	<u><u>300</u></u>

INCOME AND EXPENDITURE ACCOUNT MEMBER SUPPORT FUND

		2022 £'000	2021 £'000
OPERATING INCOME			
Contributions from members	1	57	55
OPERATING EXPENDITURE			
Benefit payments and other expenses		<u>(53)</u>	<u>(34)</u>
SURPLUS FOR THE YEAR		4	21
FUNDS AT BEGINNING OF THE YEAR		100	79
FUNDS AT END OF THE YEAR		<u><u>104</u></u>	<u><u>100</u></u>

INCOME AND EXPENDITURE ACCOUNT FUTURES FUND

		2022 £'000	2021 £'000
OPERATING EXPENDITURE			
Benefit payments and other expenses		<u>(98)</u>	<u>(219)</u>
DEFICIT FOR THE YEAR		(98)	(219)
FUNDS AT BEGINNING OF THE YEAR		2,056	2,275
FUNDS AT END OF THE YEAR		<u><u>1,958</u></u>	<u><u>2,056</u></u>

COMMUNITY**BALANCE SHEET
AT 31 DECEMBER 2022**

	Notes	2022		2021	
		£'000	£'000	£'000	£'000
FIXED ASSETS					
Tangible assets	11		4,116		4,679
Investment properties	12		12,787		14,338
Investments	13		64,177		67,912
			<u>81,080</u>		<u>86,929</u>
CURRENT ASSETS					
Debtors and prepayments	14	824		673	
Cash in bank and in hand		1,353		2,904	
		<u>2,177</u>		<u>3,577</u>	
CURRENT LIABILITIES					
Creditors and accruals	15	(789)		(839)	
Bank loan	15,16	(335)		(322)	
		<u>(1,124)</u>		<u>(1,161)</u>	
NET CURRENT ASSETS					
			<u>1,053</u>		<u>2,416</u>
TOTAL ASSETS					
LESS CURRENT LIABILITIES					
			82,133		89,345
NON-CURRENT LIABILITIES					
Bank loan	16		(29)		(357)
PENSION ASSET/(LIABILITY)					
	19		3,223		1,722
			<u>85,327</u>		<u>90,710</u>
Represented by:					
GENERAL FUND			82,990		88,254
POLITICAL FUND			275		300
BENEVOLENT FUND			104		100
FUTURES FUND			1,958		2,056
			<u>85,327</u>		<u>90,710</u>

Approved for issue to the members on:

11 Aug 2023

R Rickhuss CBE
General Secretary *pp Alasdair McDiarmid*

Dean Cox
NEC President *Dean Cox*

COMMUNITY**CASH FLOW STATEMENT
YEAR ENDED 31 DECEMBER 2022**

	2022	2021
	£'000	£'000
Cash flows from operating activities		
Operating deficit	(1,951)	385
Adjustments for:		
Investment income	(2,742)	(4,568)
Depreciation	290	478
Movements in working capital:		
Change in debtors	(151)	(198)
Change in creditors	(37)	107
Net cash absorbed by operations	<u>(4,591)</u>	<u>(3,796)</u>
Investing activities:		
Payments to acquire tangible fixed assets	(290)	(803)
Payments to acquire fixed asset investments	(1,884)	(3,063)
Receipts from sale of tangible fixed assets	884	781
Receipts from sale of fixed asset investments	1,709	5,245
Income from investments	2,821	3,174
Net rental income	115	271
Net cash flow from investing activities	<u>3,355</u>	<u>5,605</u>
Financing activities:		
Loan repayment	(315)	(317)
Net cash flow from financing activities	<u>(315)</u>	<u>(317)</u>
Net increase /(decrease) in cash and cash equivalents	(1,551)	1,492
Cash balances brought forward	2,904	1,412
Cash balances carried forward	<u><u>1,353</u></u>	<u><u>2,904</u></u>

COMMUNITY

ACCOUNTING CONVENTION YEAR ENDED 31 DECEMBER 2022

INFORMATION IN RESPECT OF THE UNION

Community is a trade union registered in accordance with the Trade Union Labour Relations (Consolidation) Act 1992 with its head office at 465c Caledonian Road, London N7 9GX.

ACCOUNTING FRAMEWORK

The accounts have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS102"). The Union is a Public Benefit Entity.

In accordance with FRS102, the format of these accounts is based on those contained in the Regulations to the Companies Act 2006, notwithstanding that the Union does not report under that Act. The formats have been adapted, as required by Part 1 of Schedule 1 of the regulations, in order that they give a true and fair view of the Union's activities.

PRESENTATION CURRENCY

The financial statements have been prepared in sterling, which is the functional currency of the Union. Monetary amounts of these financial statements are rounded to the nearest thousand.

GOING CONCERN

The National Executive Council has considered the future prospects for the Union and also the level of investments held. Based on that consideration, the National Executive Council has a reasonable expectation that the Union has adequate resources to continue in operational existence for the foreseeable future. Thus the National Executive Council continues to adopt the going concern basis in preparing the financial statements.

COMMUNITY

ACCOUNTING POLICIES YEAR ENDED 31 DECEMBER 2022

The accounts have been prepared under the historical cost convention as modified to include the revaluation of certain fixed assets, and in accordance with the specific accounting policies as set out below.

RENTAL INCOME

Rental income is accounted for on an accruals basis and derived from investment properties.

INVESTMENT INCOME

Investment income is accounted for on an accruals basis.

CONTRIBUTIONS

Contributions are accounted for on an accruals basis.

TANGIBLE FIXED ASSETS

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses. At each reporting date, the Union reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

MIXED USE PROPERTIES

Mixed Use Properties are measured in two different ways; for the proportion held by the union and its operations, this is initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses. For the proportion held for investment, these assets are carried at fair value and the changes in fair value recognised in the income and expenditure account.

DEPRECIATION

Depreciation is provided on all tangible fixed assets, except freehold land, to write off the cost less estimated residual value in equal annual instalments over the estimated useful economic lives of the assets. The estimated useful economic lives are as follows:

Freehold properties	50 years
Long leased properties	50 years
Furniture and fittings	5 years
Office equipment	3 years
Motor vehicles	3 years

Motor vehicles are depreciated to reduce the book value of the vehicles to their realisable value at the balance sheet date.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the income and expenditure account.

**COMMUNITY
ACCOUNTING POLICIES (CONTINUED)
YEAR ENDED 31 DECEMBER 2022**

INVESTMENT PROPERTIES

Investment properties, which are properties held to earn rentals and/or for capital appreciation are measured using the fair value model and stated at their fair value as at the balance sheet date. The surplus or deficit on revaluation is recognised in the income and expenditure account.

PENSION COSTS

The Union operates a defined benefit pension scheme, which requires contributions to be made to separately administered funds. The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method which attributes entitlement to benefits to the current period (to determine current service cost) and to the current and prior periods (to determine the present value of the defined benefit obligations) and is based on actuarial advice.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, at the start of the period taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in the income and expenditure accounts as pension movement.

Remeasurements, comprising actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability (excluding amounts included in the net interest) are recognised immediately in other comprehensive income in the period in which they occur. Remeasurements are not reclassified to income and expenditure in subsequent periods.

The defined net benefit pension asset or liability in the balance sheet comprises the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

CORPORATION TAX

Current tax is payable on the excess of interest income, rental income and chargeable gains arising on the disposal of properties and investment over expenditure on the provident benefits and reinvested chargeable gains for the year. Current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Provident benefits comprise of payments as set out in the rules of the Union, which relate to death benefit and legal assistance, and a proportion of the costs of administering the Union in relation to those benefits.

DEFERRED TAX

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable income.

Deferred tax is calculated at the tax rates that are expected to apply in the period where the liability is settled or the asset is realised. Deferred tax is charged or credited in the income and expenditure accounts.

The Union has adopted a reinvestment policy whereby all realised proceeds on the disposal of investments are reinvested into other chargeable assets, thereby eliminating any current tax liability and thereby the need for the recognition of a deferred tax liability. Where the proceeds are not fully reinvested no current tax liability is considered likely to arise due to expenditure on provident benefits exceeding any chargeable gains that might arise.

COMMUNITY

ACCOUNTING POLICIES (CONTINUED)

YEAR ENDED 31 DECEMBER 2022

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term investments with original maturities of three months or less, and bank overdrafts.

FINANCIAL INSTRUMENTS

Financial assets are recognised in the Union's balance sheet when the Union becomes party to the contractual provisions of the instrument. Financial assets are classified into specified categories. The classification depends on the nature and purpose of the financial assets and is determined at the time of recognition.

BASIC FINANCIAL ASSETS

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs.

OTHER FINANCIAL ASSETS

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value recognised in the income and expenditure account, except that investments in equity instruments that are not publically traded, and whose fair value cannot be measured reliably, are measured at cost less impairment.

IMPAIRMENT OF FINANCIAL ASSETS

Financial assets, other than those held at fair value through income and expenditure account, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment is recognised in the income and expenditure account.

BASIC FINANCIAL LIABILITIES

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the activity of the Union from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. Trade payables are initially recognised at transaction price and derecognised when, and only when, the Union's obligations are discharged, cancelled or they expire.

COMMUNITY

ACCOUNTING POLICIES (CONTINUED)

YEAR ENDED 31 DECEMBER 2022

FIXED ASSET INVESTMENTS

Listed investments and certain sundry investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price (where applicable). The income and expenditure account includes the net gains and losses arising on revaluation and disposals throughout the year. The Union does not acquire put options, derivatives or other complex financial instruments. The main form of financial risk faced by the Union is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Certain other investments are held at amortised cost.

REALISED GAINS AND LOSSES

All gains and losses are taken to the income and expenditure account as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are separated between surplus on investments and change in market value in the income and expenditure account.

LEASES

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over the shorter period of the lease and the estimated useful economic lives of the assets. The finance charges are allocated over the period of the lease in proportion to the capital outstanding and are charged to the income and expenditure account. Rentals payable under operating leases, including any lease incentives received, are charged to the income and expenditure account on a straight line basis over the term of the relevant lease.

BRANCHES

The expenditure in the year is controlled from Head Office. Branches do not have separate bank accounts and all expenses are claimed from Head Office.

COMMUNITY

JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY YEAR ENDED 31 DECEMBER 2022

In the application of the Union's accounting policies, the Union is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities at the balance sheet date and the amounts reported for revenue and expenses during the year that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

As at 31 December 2022, the key estimates are as follows:

ESTIMATES AND JUDGEMENTS

SPLIT OF MIXED USE PROPERTIES

The union holds mixed-use properties. In determining the split for recognition between tangible assets and investment property, the Union has allocated value by number of floors utilised.

VALUATION OF INVESTMENT PROPERTIES

Investment properties are stated at fair value. The fair value is determined at each balance sheet date by the Union. This assessment requires judgements to be made, which include the condition of the property, its location and the market performance of similar properties in the area. The union engaged with accredited independent valuer with a recognised and relevant professional qualification to determine the fair value.

DEFERRED TAX

Under HMRC rules affecting taxation of trade unions, a corporation tax liability does not arise on chargeable gains arising from the disposal of properties and investments where such gains are reinvested into other chargeable assets in the same accounting period. The Union has adopted a policy whereby such chargeable gains are all reinvested, thereby eliminating any corporation tax liability. Where the proceeds are not fully reinvested, no corporation tax liability is considered likely to arise due to the availability of sufficient excess expenditure on provident benefits. Accordingly in the opinion of the management, the revaluation of properties and investments does not give rise to a timing difference and to deferred tax liabilities.

RECOGNITION OF SURPLUS ON DEFINED BENEFIT PENSION SCHEME

The difference between the market value of the assets of the Pension Fund and the present value of accrued pension liabilities is shown as an asset or liability on the balance sheet, except that an asset is only recognised where the union has the sole right to determine the use of the surplus of assets over liabilities.

KEY SOURCES OF ESTIMATION UNCERTAINTY

The cost of defined benefit pension plans is determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long term nature of these plans, such estimates are subject to significant uncertainty. In determining the appropriate discount rate, management considers the interest rates of corporate bonds in the respective currency with at least AA rating, with extrapolated maturities corresponding to the expected duration of the defined benefit obligation.

**COMMUNITY
JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY (CONTINUED)**

YEAR ENDED 31 DECEMBER 2022

KEY SOURCES OF ESTIMATION UNCERTAINTY (CONTINUED)

The underlying bonds are further reviewed for quality, and those having excessive credit spreads are removed from the population bonds on which the discount rate is based, on the basis that they do not represent high quality bonds. The mortality rate is based on publicly available mortality tables for the specific country. Future salary increases and pension increases are based on expected future inflation rates for the respective country. Further details are given in note 19.

COMMUNITY**NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2022**

1 CONTRIBUTIONS	2022	2021
	£'000	£'000
General Fund Contributions	5,620	6,053
Political Fund Contributions	225	232
Member Support Fund Contributions	57	55
	<u>5,902</u>	<u>6,340</u>
2 INVESTMENT INCOME	2022	2021
	£'000	£'000
Income from investments	2,821	3,174
Rental	765	531
- Income		
- Expense	(650)	(260)
Gain / (Loss) on disposal of investments	(246)	843
Gain on disposal of fixed assets	52	280
	<u>2,742</u>	<u>4,568</u>
3 OTHER INCOME	2022	2021
	£'000	£'000
General Fund:		
Legal service income	27	76
Union Learning	141	274
Overage on land sale	269	--
	<u>437</u>	<u>350</u>
4 MEMBERSHIP ACTIVITY	2022	2021
	£'000	£'000
Benefits scheme	8	12
Child benefits	10	7
Convalescent home	--	--
Driver Care Plus	--	--
Expenses of members attending schools	236	235
Legal expenses: general	163	60
Lifechange benefit	138	115
Regional organiser / National officer expenses	181	100
Publications	49	60
National & regional campaigns	39	82
Retirement benefits	3	3
Strike pay	--	216
VAT paid	27	24
	<u>854</u>	<u>914</u>

COMMUNITY**NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2022**

5 BRANCHES	2022 £'000	2021 £'000
Delegation expenses	215	55
Branch secretary honorarium	141	134
	<u>356</u>	<u>189</u>
6 PERSONNEL COSTS	2022 £'000	2021 £'000
Salaries	4,553	4,715
National Insurance	509	523
Staff superannuation - Contributions	497	503
Staff superannuation - Additional payments	300	300
	<u>5,859</u>	<u>6,041</u>
Number of employees at the balance sheet date	2022 Number	2021 Number
Full time Union officials and organisers	48	46
Membership support staff	17	16
Administration staff	40	42
	<u>105</u>	<u>104</u>
7 ADMINISTRATION	2022 £'000	2021 £'000
Postage and telephone	202	252
Printing and stationery	92	83
Audit fees	79	56
Legal and professional charges	368	407
Insurance	172	238
Motor expenses	99	67
Donations	21	74
Bank charges	26	28
Bank interest payable	18	14
Badges/regalia etc.	51	47
Sundry expenses	11	21
	<u>1,139</u>	<u>1,287</u>

Fees payable to the auditors for audit services were £78,500 (2021 £44,350) and fees for other services were £Nil (2021: £11,150).

COMMUNITY**NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2022**

8 CONFERENCE AND COMMITTEE COSTS	2022 £'000	2021 £'000
Executive council meetings	68	38
Biennial delegate conference	366	18
	<u>434</u>	<u>56</u>
9 AFFILIATION FEES	2022 £'000	2021 £'000
Alliance for Finance	1	1
CSEU	2	2
General Federation of Trade Unions	36	20
ICTU	2	1
Industrial	21	28
National Pensioners Convention	1	1
NCVO	--	1
Ron Todd Foundation	--	1
Scottish TUC	5	5
T.U.C	96	95
Unions21	3	3
Wales TUC	8	4
	<u>175</u>	<u>162</u>
10 PROPERTY AND EQUIPMENT COSTS	2022 £'000	2021 £'000
IT and equipment	181	273
Depreciation	290	478
Head office	472	296
Regional offices	871	671
	<u>1,814</u>	<u>1,718</u>

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2022

11 TANGIBLE ASSETS

	Freehold Properties	Long Lease Properties	Furniture and Equipment	Leasehold Improvements	Motor Vehicles	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Cost						
At 31 December 2021	4,513	573	1,026	934	509	7,555
Additions	--	--	55	77	158	290
Transfers	--	--	--	--	--	--
Disposals	(514)	--	--	--	(113)	(627)
At 31 December 2022	3,999	573	1,081	1,011	554	7,218
Depreciation						
At 31 December 2021	535	216	842	900	383	2,876
Charge for the Year	76	11	101	34	68	290
Transfer	27	(27)	--	--	--	--
Disposals	--	--	--	--	(64)	(64)
At 31 December 2022	638	200	943	934	387	3,102
Net book value						
At 31 December 2022	3,361	373	138	77	167	4,116
At 31 December 2021	3,978	357	184	34	126	4,679

12 INVESTMENT PROPERTIES

	2022 £'000	2021 £'000
Valuation		
At 31 December 2021	14,338	13,522
Additions	--	--
Transfers	--	--
Disposals	(98)	--
Change in market value	(1,453)	816
At 31 December 2022	12,787	14,338

The Union's UK investment property was valued at 31 December 2022 by an accredited independent valuer with a recognised and relevant professional qualification and recent experience of the location and category of the investment property being valued.

The Union's foreign investment property was valued at 31 December 2022 by the Union's property department. The valuation was based on a review of recent sales and valuations of similar properties in the location and category of the investment property being valued.

The valuation model applied in the valuations is consistent with the principles in FRS102 at the end of each year and is on the basis of open market value.

Community in Spain SL is a wholly owned subsidiary of Community Union with the purpose to administer the Spanish Investment Properties on behalf of the Union. Spanish SL do not trade or have any assets/liabilities. These properties are included in the Community financial statements as Community in Spain SL acts solely as trustee on behalf of Community in respect of the properties and that it is Community, and not the company, who has beneficial ownership and control over these properties.

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2022

13 INVESTMENTS

	Listed investments £'000	Sundry investments £'000	Loans and mortgages £'000	Total £'000
Market value				
At 31 December 2021	66,021	1,513	378	67,912
Additions	1,884			1,884
Disposals	(2,124)		(15)	(2,139)
Transfers	324	(324)		--
Change in market value	(3,633)	153		(3,480)
At 31 December 2022	62,472	1,342	363	64,177

As at 31 December 2022, the total amount of financial assets held at fair value is £63,814K (2021: £67,381K). include both Community's listed investments and certain sundry investments.

14 DEBTORS

	2022 £'000	2021 £'000
Trade debtors	201	99
Other debtors and accrued income	623	574
	<u>824</u>	<u>673</u>

15 CREDITORS

	2022 £'000	2021 £'000
Trade creditors	404	547
Other creditors	<u>385</u>	<u>292</u>
	789	839
Bank loan due within one year	335	322
	<u>1,124</u>	<u>1,161</u>

16 BANK LOANS

	2022 £'000	2021 £'000
Bank loan due after one year	<u>29</u>	<u>357</u>

LOAN MATURITY ANALYSIS

Debt due within one year	335	322
In more than one year but not more than two years	29	328
In more than two years but not more than five years	--	29
In more than five years	--	--
	<u>364</u>	<u>679</u>

The bank loan is repayable by monthly instalments over ten years commencing February 2014. The applicable rate of interest is 1.65% over the bank base rate. The bank loans are secured by a Letter of Negative Pledge and Undertaking from the Union's investment portfolio manager confirming they will not allow the Union's investment fund portfolio to fall below a market value of £9,000,000.

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2022

17 COMMITMENTS UNDER OPERATING LEASES

LESSEE

At 31 December 2022, the Union had obligations of total future minimum lease payments under non-cancellable operating leases for the following periods:

	Land & Buildings		Other	
	2022	2021	2022	2021
	£'000	£'000	£'000	£'000
Expiry date:				
No later than 1 year	282	282	83	83
Later than 1 year, no later than 5 years	332	553	141	168
Later than 5 years	--	--	--	--
	<u>614</u>	<u>835</u>	<u>224</u>	<u>251</u>

The lease payments recognised as an expense during the year amounted to £289,367 (2021: £346,341).

LESSOR

At 31 December 2022, the Union had contractual future minimum lease receipts under non-cancellable operating leases for the following periods:

	Land & Buildings	
	2022	2021
	£'000	£'000
Expiry date:		
No later than 1 year	430	424
Later than 1 year, no later than 5 years	553	574
Later than 5 years	--	--
	<u>983</u>	<u>998</u>

The lease receipts recognised as rental income during the year amounted to £480,596 (2021: £401,478).

18 ANALYSIS OF CHANGES IN NET DEBT

	At 31 Dec	Cash flows	At 31 Dec
	2021		2022
	£'000	£'000	£'000
Cash and Cash equivalents	2,904	(1,551)	1,353
Bank loans	679	(315)	364
	<u>3,583</u>	<u>(1,866)</u>	<u>1,717</u>

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED) YEAR ENDED 31 DECEMBER 2022

19 STAFF PENSION SCHEMES

The Union operates a final salary defined benefit pension scheme for its employees and officials, which is funded by the payment of contributions. The assets of the scheme are held in a separately administered fund controlled by the trustees of the scheme.

Community and the trustees of the scheme have agreed a funding plan to ensure that the scheme is sufficiently funded to meet current and future obligations.

On the 5 June 2021 the scheme closed to further accrual of pension for the final 18 active members of the scheme, however, the link to final salary would be maintained.

Community continue to make additional service contributions of £300,000 per annum as contained in the formal schedule of contributions drawn up on 27 June 2019.

The Union estimates that it will make contributions to the scheme totalling £300,000 for the year beginning 1 January 2023.

The valuation used for FRS102 disclosures has been based on a full assessment of the scheme as at 31 March 2021, which was the date of the last formal actuarial valuation. The present values of the defined benefit obligation, the related current service cost and any past service costs were measured using the projected unit credit method.

Net defined benefit pension liability at the balance sheet date

	2022	2021
	£'000	£'000
Fair value of scheme assets	39,533	55,250
Present value of defined benefit pension obligations	(36,310)	(53,528)
Net defined benefit pension asset/(liability)	<u>3,223</u>	<u>1,722</u>

The principal actuarial assumptions used at the balance sheet date were:

	2022	2021
	%	%
Rate of increase in pensionable salaries	3.15	3.35
Rate of increase in pensions in payment	3.40	3.35
Discount rate for scheme liabilities	4.95	1.90
Rate of inflation (RPI/CPI)	3.15/2.40	3.35/2.55

COMMUNITY**NOTES TO THE ACCOUNTS (CONTINUED)****YEAR ENDED 31 DECEMBER 2022****19 STAFF PENSION SCHEMES (continued)****Reconciliation of opening and closing balances of the present value of defined benefit pension obligations**

	2022	2021
	£'000	£'000
Scheme liabilities at start of year	53,528	58,343
Current service cost	--	123
Interest cost	1,000	777
Actual contributions - members	--	38
Actual benefit payments by the scheme	(1,689)	(1,453)
Remeasurement gains	(16,529)	(4,300)
Scheme liabilities at end of year	<u>36,310</u>	<u>53,528</u>

The current service cost is the cost to the Union of pension rights earned by members of the scheme in the year.

Reconciliation of opening and closing balances of the fair value of scheme assets

	2022	2021
	£'000	£'000
Fair value of scheme assets at start of year	55,250	50,583
Actual contributions - employer	300	383
Actual contributions - members	--	38
Interest income	1,025	670
Remeasurement gains / (losses)	(15,292)	5,110
Actual benefit payments by the scheme	(1,689)	(1,453)
Actual expense payments by the scheme	(61)	(81)
Fair value of scheme assets at end of year	<u>39,533</u>	<u>55,250</u>

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED)
 YEAR ENDED 31 DECEMBER 2022

19 STAFF PENSION SCHEMES (continued)

Total cost of the scheme for the year analysed between the amounts recognised in the income and expenditure account and other comprehensive income

<u>Income and expenditure account</u>	2022	2021
	£'000	£'000
<i>Employment costs</i>		
Current service cost	--	123
Total employment cost	<u>--</u>	<u>123</u>
<i>Investment income</i>		
Interest income on scheme assets	(1,025)	(670)
Interest expense on scheme liabilities	1,000	777
Actual expense payments by the scheme	61	81
Net interest cost	<u>36</u>	<u>188</u>
Charge to income and expenditure	36	311
Employer contributions	(300)	(383)
Net pension scheme (income)/expenditure	<u>(264)</u>	<u>(72)</u>

Remeasurement of the net defined benefit pension liability recognised in other comprehensive income

	2022	2021
	£'000	£'000
Return on scheme assets less interest income	(15,292)	5,110
Actuarial (losses) / gains on assumptions	21,261	1,635
Actuarial gain on experience	(4,732)	2,665
Remeasurement of scheme liability	<u>1,237</u>	<u>9,410</u>

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED) YEAR ENDED 31 DECEMBER 2022

19 STAFF PENSION SCHEMES (continued)

Analysis of fair value of scheme assets	2022 £'000	2021 £'000
Equities	16,290	22,047
Government bonds	17,599	24,497
Corporate bonds	2,063	2,565
Property	3,280	5,826
Cash	301	315
Total fair value of scheme assets	<u>39,533</u>	<u>55,250</u>

20 RELATED PARTIES

During the year a member of management paid £5K (2021:£3K) for the purchase of a motor vehicle. As at the date of purchase the vehicle had a carrying value of £5K.

As at 31 December 2022 included within sundry investments is an amount of £Nil (2021:£Nil), relating to investment of shares in IndyCube Ltd. During the year a fair value loss of £Nil (2021: £425K) relating to this investment has been recognised in the income expenditure account.

Remuneration of key Management Personnel:

	2022	2021
Aggregate compensation	252,215	338,581
Retirement (Paid February 2022)	-	80,979

During the year, Community made provisions for a severance package to a member of the management team of £56,000.

In previous accounting periods an amount of £513,613 had been paid to a member of Key Management Personnel in respect of the remaining 70% of their property as part of the Union's re-location policy. As at 31 December 2022 an amount of £Nil (2021: £513,613) is included within tangible fixed assets in relation to the property purchase. Under the purchase arrangement for this property, any profit on future sale in excess of £565,000 was to be split 70:30 to the Key Management Member and the Union respectively. The property was sold during the year for £570,000 and consequently an amount of £3,500 was paid to the Key Management Member

As at 31 December 2022 included within investments loans and mortgages is an amount of £32,579 (2021: £41,109) outstanding from a member of Key Management Personnel. Interest of £645 (2021: £689) received at 2% is included within investment income. Costs of £Nil (2021: £950) have been included within sundry expenses as moving costs.

As at 31 December 2022 included within investments loans and mortgages is an amount of £312,154 (2021: £326,423) outstanding from a member of the Key Management Personnel, of which £191,045 (2021: £199,808) was secured over their interest in a co-owned property. Interest of £6,422 (2021: £6,705) received at 2% is included within investment income in respect of this loan. As at 31 December 2022 an amount of £203,757 (2021: £203,757) is included within tangible fixed assets in relation to the 49% ownership interest the union holds in this co-owned property. There is a £Nil uplift during 2022 (2021: £2,857) in relation to property improvements. The individual resides at the property and no rental is charged in respect of the Union's owned part.

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2022

21 CONTINGENT LIABILITIES

As explained in the accounting policies, no tax liabilities are expected to arise on the realisation of unrealised valuation increases on investments and investment properties. If the unrealised valuation increases at 31 December 2022 were all to give rise to chargeable gains (less indexation) the maximum liability to tax would be £6.1M which utilises a 25% rate of corporation tax (2021: £6.7M which utilises a 25% rate of corporation tax).

COMMUNITY**STATEMENT TO MEMBERS
YEAR ENDED 31 DECEMBER 2022****SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022	2021
	£'000	£'000
GENERAL FUND		
Contribution from members	5,620	6,053
Investment income	2,742	4,568
Other income	437	350
Total income	<u>8,799</u>	<u>10,971</u>
Total expenditure	<u>(10,631)</u>	<u>(10,367)</u>
Operating result	<u>(1,832)</u>	<u>604</u>
Other items	(4,669)	6,891
(Deficit) / Surplus for the year	<u><u>(6,501)</u></u>	<u><u>7,495</u></u>
POLITICAL FUND		
	2022	2021
	£'000	£'000
Contribution from members	225	232
Total income	<u>225</u>	<u>232</u>
Total expenditure	<u>(250)</u>	<u>(253)</u>
Surplus / (Deficit) for the year	<u><u>(25)</u></u>	<u><u>(21)</u></u>
MEMBER SUPPORT FUND		
	2022	2021
	£'000	£'000
Total income	57	55
Total expenditure	(53)	(34)
Surplus for the year	<u><u>4</u></u>	<u><u>21</u></u>
FUTURES FUND		
	2022	2021
	£'000	£'000
Total expenditure	(98)	(219)
Deficit for the year	<u><u>(98)</u></u>	<u><u>(219)</u></u>

COMMUNITY

**STATEMENT TO MEMBERS (CONTINUED)
YEAR ENDED 31 DECEMBER 2022**

**SUMMARY BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022	2021
	£'000	£'000
Tangible assets	4,116	4,679
Investment properties	12,787	14,338
Investments	64,177	67,912
Current assets	2,177	3,577
Current liabilities	(1,124)	(1,161)
Long term liabilities	(29)	(357)
Pension asset/(liability)	3,223	1,722
Net assets	<u><u>85,327</u></u>	<u><u>90,710</u></u>
Represented by:-		
General Fund	82,990	88,254
Political Fund	275	300
Benevolent Fund	104	100
Futures Fund	1,958	2,056
	<u><u>85,327</u></u>	<u><u>90,710</u></u>

COMMUNITY

STATEMENT TO MEMBERS (CONTINUED) YEAR ENDED 31 DECEMBER 2022

INFORMATION TO BE PROVIDED TO MEMBERS UNDER THE TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992 (AMENDED)

Under the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended), the Union is required to circulate all members with details of the salary and benefits provided to the General Secretary, the President and members of the National Executive Council.

In the year ended 31 December 2022, R Rickhuss received a salary of £124,943. In addition, other benefits of £18,553 were provided.

The President and members of the National Executive Council do not receive any salary from the Union or any benefits. All members of the National Executive Council and the President are reimbursed for any out of pocket expenditure incurred by them in the performance of their duties on behalf of the Union, as is the General Secretary.

Certain members of the National Executive Council are reimbursed for their loss of earnings whilst on Union business and this is listed below. In certain cases, the amounts are reimbursed directly to the employer of the National Executive Council member.

<u>Name</u>	<u>Amount</u>
J Whiston	£462

DECLARATION TO MEMBERS

We are also required by the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) to include the following declaration in this statement to all members. The wording is as prescribed by the Act.

"A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concerns with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice."

Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour Relations (Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

Yes

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

Membership audit certificate

Section one

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

Yes


- 2 In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

Yes

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate (continued)

Signature of assurer	
Name	Simon Hearn
Address	Civica Election Services, 33 Clarendon Road, London N8 0NW
Date	04.05.2023
Contact name and telephone number	Simon Hearn, Managing Director 020 8365 8909

Membership audit certificate

Section two

For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes / No

If "No" Please explain below:

Signature	
Name	
Office held	
Date	